SHOULD REFORM THE OLD SYSTEM

Able Argument by Ex-Senator Watts as to Taxation,

VIRGINIA BEHIND OTHER STATES

Urges Appointment of a Commission to Investigate and Report-Commonwealth Does Not Look Closely Enough to Collection of Monies

The question of the appointment of a tax commission is attracting a great deal of attention in the Legislature.

When the Pilcher bill was up before ne of the House committees Friday, Hon. J. Allan Watts, a former Senator from Roanoke, appeared in behalf of the measure. What he had to say was lis tened to with close attention. His remarks were as follows:

I wish at the outset to state that I represent no one except myself, and posrepresent no one except myself, and pos-sibly my friend, Mr. Pilcher, and that my interest in this matter is due solely to my desire to see the laws of the State put in a form just to myself and other tax-payers. There is no other depart-ment where legislation is so inexact and unscientific as it is in regard to taxa-tion. This is due in a large measure to very amorem eauses.

very apparent causes.

Before the civil war this country was nearly entirely a farming community; the conditions surrounding government were simple, and the laws for taxation adopted at that period were not complicated, and at the time were reasonable, fair and just and equitable. These conditions have nearly entirely changed. The growth of the country has been brought about largely by corporate effort, and its twealth largely increased in manufacturing and transportation corporations. In proof of this I may state, that during the fiscal year of the corporation department of the State of New Jersey, which ended September 29, 1899, two thousand corporations were chartered and authorized to issue capital stock to the amount of three and a half billions of dollars. Fifteen thousand trusts, combinations and other corporations are today operating under the laws of New Jersey, and by the incorporation of these the State has legalized the issuing of stocks aggregating upward of eight billion dollars. These amounts sum up a total greater than all the gold and silver money in the whole world. Great aggregations of capital are utilized in telegraph, telephone and express companies. Franery apparent causes. Before the civil war this country was chises worth their millions are owned in the great cities, and while there has been this evolution in economic and fiscal mat ters, there has been practically no scientific effort in many of the States to meet changed conditions. This is due in part to the fact that the country has been part to the fact that the country has been so much engaged in considering national questions that State questions have been relegated to an unfortunate obscurity, and in part to the fact that to meet these conditions, requires scientific investigation, thought and research into economical questions, that the ordinary session of the Legislature does not permit, and which is impossible in the hurry of the session's work.

IN OTHER STATES.

In some of the States where this state

In some of the States where this state of affairs has brought about confusion on account of their wealth and needs for on account of their weath and needs to scientifically arrange the tax laws, and very valuable reports have been made by Tax Commissions in Pennsylvania, Ohio, and Massachusetts, and New York is engaged in this work at present. In our State in this work at present. In our State matters have reached a point where something should be done, as at spresent something should be done, as at opersons the laws are unfair, inequitable and unjust. The four largest sources of revenue, according to the last report of the Auditor, are: licenses, 893-711.22; personal property for 1898, 8236,480.85; railroads, 8231.19.00, and real estate for 1898, \$10.65. Sake in other words, of corporation, the corporation which does most for the development of the State in openior, up its velopment of the State, in opening up its sources, in affording access to the mur-t for its products, and giving a means intercourse for its people; and of in-viduals, the owners of farms, and of homes and other real estate, which make nomes and other real estate, which makes its owners the best clizens, are the high-est taxed. As a result, the demand for reform is heard from every farmer, home-owner, and owner of real estate, from one end of the Commonwealth to the other. I believe that a tax commossion, properly constituted, can relieve much of this complaint

of this complaint. The present tax laws of Virginia are open to many criticisms: (a) Double taxation, although prohibited by the Constitution, is, in practice, car-ried on. The farm and the meritage upon it are taxed; the stock and the value it represents are taxed; the house and the notes given for deferred payments are notes given for deterred payments are taxed. This surely is a hardship, and a hardship upon a class of people that are least able to bear it, and most need relief, for it hits hardest those who are investing their money in farms and in homes in the State of Virginia.

UNEQUAL ASSESSMENTS.

(b) Just complete the least relief.

(b) Just complaint is being made today throughout the State about unequaday throughout the State about unequal assessments, and therefore unequal burdens being borne by the people for the support of the government. The assessment of personal property is practically made by the owner of the personal property; the assessor, certainly in nine case: out of ten, in my section, taking the valadio of the owner of the property, and adopting it as his own, which allows a man with an easy conscience to escape taxes on personal property, while his neighbor, with a more rigid notion of right and wrong, bears the burden. Under our law, in recard to the assessment der our law, in regard to the assessmen of real estate, there can be no equality or justice. The assessors in each county act for that county and that county alone, and in practice, their work is unreviewed, except occasionally to reduce the assessment on the complaint of a land-owner. If any one will take the tables furnished in the first annual report of the Europe of Labor of Viceins he the Bureau of Labor of Virginia, he will be astonished at the different asses ments per acre of land throughout the State. An assessor in one county, good-natured and desirous of pleasing his neighbors, places the value extremely low; in the rext county the assessor places values on land, of exactly the same value at twice the figure. This is a crying cyll, and is recognized generally throughout

Fourth—Taxputon of Inheritance and the company gets its companies, seemed and taxed at some figure, while intensible property, if held by a man desirous of evaling the law, and unfortensiely there are many of these, is reactionly not assessed at all. The working man with a little home, a few pieces of furniture, a cow and perhaps a pig pays taxes, on all of it; his neighbor drawing an income from stocks and bonds, by evasion or duplicity avoids the payment of taxes, or if his weakh is held in some valuable franchise he is called upon to pay no tax. This, while due in some measure to the law nor reaching all forms of intengible property, is in a large measure due to the inadequacy of the laws for the collection of taxes.

NO PROPER SUPPERVISION.

(d) Just complaint is made of our laws it we have no proper supervision over the money going to the State. Every large radiood has a travelling suditor or accountant, who visits its various agencies the clear and sees that the company gets its clear and sees that the company gets its which is the assessment of the corporation for the corporation for the company gets its which is the assessment of the corporation for the company gets its which is the assessment of the corporation for the company gets its which is the assessment of the corporation for the company gets its which is the assessment of the corporation for the corporation in the corporation is improved from her recent illness. the State.

(c) Tangible and visible property, whether personal or read, is ordinarily accessed and taxed at some figure, while intangible and invisible property, if held by a man desirous of evading the law, and unfortunately there are many of these, is practically not assected at all. The working man with a little home, a few places of furniture, a cow and here



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Horse size, 50 cents and \$1.00.

dues; the State has no such officer. As a consequence, there is no adequate means of knowing whether fines imposed by magistrates or by courts, fees, tax on notarial seals, or the amounts due from the offices of the various clerks in the State are properly accounted for.

In addition to these criticisms it can be said semantly. But there are many

State are properly accounted for.

In addition to these criticisms it can be said, generally, that there are many species of property in the State that today practically escape taxation, atmough infinitely more valuable than what is taxed heavily, often because such properly is not reached by the laws. I am firmly convinced, that, without increasing the burdens unjustly, but by distributing the burdens equitably, the tax upon real estate can, in a large measure, be done away with for State purposes and that that tax can be levied for the use of counties and municipalities. I am not attempting in this to discuss what should be adopted and what should not be, because that is the main purpose of a tax commission. What one State cannot. New York can afford to put taxes upon various forms of business that would drive them out and keep them out of Virginia. New York can afford to tax franchises; it is a question open to investigation, whether Virginia can. The object of a tax commission is to ascertain in what respects the laws can be changed after full hearing and consideration of all of the plans suggested and the objections thereto by the persons chiefly interested. I will, however, throw out a few suggestions, not as recommendations, but simply as Ideas that might meet with consideration and go somewhat towards relieving real estate of its burdens.

(e) Want of a law requiring all agents

of its burdens.

(e) Want of a law requiring all agents of the State who handle State funds to be bonded in a bond guarantee company. This would save the State thousands of dollars, as it would insure the State receiving all its dues, MORTGAGES, ACKNOWLEDGMENTS, RELEASES.

MORTGAGES, ACKNOWLEDGMENTS, RELEASES.

Pirst—The State of New York to day has a commission at work, and one of the proposals that they have to lay before the Legislature is to abolish State taxation on real estate and to supply its place by a tax upon mortgages and of the capital stock of trust companies, real estate to be subject to taxation only for local purposes. It is estimated that this tax upon mortgages alone will supply the place of poses. It is estimated that this can upon mortgages alone will supply the place of taxation upon real estate, although the proposal contemplates a very large reduction of the present tax upon mortgages, the tax at present not being closely collected. I would in addition to this suggest lected. I would in addition to the consideration of a tax commission, a small tax upon all acknowledgments to deeds or other papers and upon releases. All three of these taxes, mortgages, releases and acknowledgments are easily scilected, and if the tax is low would be no strious burden and would amount to a very large sum in the aggregate. We tax already acknowledgments with a seal, and there is no reason why acknowledgments without a seal should not bear a small amount of tax. An examination of the records of the clerk's office would practically give the data for the collection of this tax, and its simplicity of collection would be largely in its favor.

The preposed tax on mortgages in New York is five mills, about one-lifth of the tax now imposed. At present, although taxed lifeter the law, only about 3 per cent of mortgages pay trioute. to the consideration of a tax comm

taxed differ the law, only about 3 per cent, of merigages pay trioute.

AS TO MINERALS.
Second—A low but equitable tax upon minerals and other things taken from the ground, other than those raised from the soil. Such a tax should be based upon the value of the mineral, and by taking the weights of transportation companies the output of furnaces and other hand-facturing plants using the material, the tens could be ascertained with reasonable facility and the tax would yield a large amount without being a burden upon any-one, and I believe would be more satis-factory if properly and equitably adjusted, factory if broperly and equitably adjusted, than the present inequitable method of taxing mineral lands and the output. How unjust this is was pointed out by a report of the committee of the Senate six years ago, to which I respectfully call the attention of this committee.

Third—Income tax. We have at present an income tax. Through the language of the language o

an income tax. Through the language of the law this hax does not at present reach a large part of our population, although their income far exceeds \$900. Legislaters and tax collectors have found it introposible to legislate men honest or make them honest in the payment of their taxes, and this tax is one of the hardest to collect. It is a tax, however, that is more just than nearly any other tax that can be imposed, and that there are means of having it paid is shown by tax that can be imposed, and that there are means of having it paid is shown by the success of this tax in England and in the United States during the war. A large part of this tax can and should be collected through the agency of the corporations and business concerns who pay dividends and salaries, and a law so amended as to make this available would, in my contain reach many who never think of as to make this available would, in my opinion, reach many who never think of paying such a tax under the present existing circumstances. In 1865 nearly forty ner cent, of the total collections from the income tax were returned in this way from the earnings of banks, canals, raircoads and turnpike companies and Federal employes. This tax reaches thousands of persons, if properly collected, who now persons, it properly conected, who how escape taxation, and would relieve real estate of a part of its burdens and should be welcomed by all men destrous of bear-ing their just proportion of the burdens of

THE ENGLISH RULE.
Fourth-Taxation of Inheritance and
Bequests. "In England where the ten-

ion as an entirety, based on the value of its franchises, its stocks and its bonds. This mode of taxation has been adopted in a number of States, New York, In-diana, Massachusetts and Kentucky, have all followed this method of taxation, and all followed cass method of taxation, and its workings can be very well seen from the figures given in the dissenting opin-ion of Mr. Justice White, in the case of Adams Express Company vs. Ohio State Auditor, 165 United States Reports. The total State tax of express com-panies as per last Auditor's report in Virginia was \$1,247.20, and telegraph and

rginia was \$1,245.20, and telegraph and lephone companies, \$12,08.54.

ASSESSMENT FOR 1892.

Value as /Value asreturned sessed by and as alleged in Board.
the bills.

Adams Express Co... \$3,080.74 \$400.02.08 American Ex. Co.... 27,396.69 400.576.45 U. S. Express Co... 25,318.99 37,390.39 ASSESSMENT FOR 1894

ASSESSMENT FOR 1894.

Adams Express Co... \$11,102.50 \$542,509.00

American Ex. Co..... 21,795.00 \$46,142.00

U. S. Express Co.... 25,333.00 \$481,348.00

ASSESSMENT FOR 1895.

Adams Express Co... \$24,205.00 \$532,095.50

American Ex. Co.... 23,430.00 \$493,732,20

U. S. Express Co... 25,430.00 \$493,732,20

It will be seen there, that under this method in 1805, the assessment of Adams method in 1805, the assessment of Adams Express Company, based upon the value of its personality in the State of Ohio, was \$42,065.00, but that under the "Unit Rule of Valuation," it was \$523,055.00, and then the Company of the Com that the other express companies, tele shone and telegraph companies were corthe law is somewhat similar in regard the law is somewhat similar in regard to sleeping-car companies, as will be seen in the case of the Puliman Palace Car Co. vs. Commonwealth of Pennsylvania, 141 U. S. How far it is wise or just for fills State to adopt these methods of taxation is not a question that I care to discuss a this time, nor do I think that cuss at this time, nor do I think that had considered without mature consideration. cuss at this time, nor do I think that be adopted without mature consideration and mature thought. For while it is imperatively demanded that the present heavy burdens shall be lightened that are borne by real estate, the shifting of this hunder must be exemplished with are borne by real estate, the shifting of this burden must be accomplished with great care, lest it lead to greater evils; and I believe that before any such thing should be done, that a competent and able Tax Commission should pass upon

STREET-CAR LINES. Sixth-Street Railways, Gas, Water, Electric Light and Telephone Companies. Electric Light and Telephone Companies. The taxation of this class of property is being changed in many States, it being realized that the mere value of their roadway, pipes or wires, is not a fair criterion in considering their true value. Such companies, as a rule, occupy the streets of cities with their plants, for little or no consideration, and their real value is often in their franchises, and the value of this by the value of their the value of this by the value of their own stocks and bonds. It is not merely the value of the material, but the en-hanced value of that due to their fortu-

hanced value of that salar hanced value of the year nate location.

The following figures are for the year 1895 at Cleveland, Ohio:

Assessment For Taxa- Reation.

Value

'wo Cleveland street railways.... \$1,799,780 Ewo |Cincinnatistreet \$16,420,000 703,650 19,095,000 railways..... street

clieve that they are reasonably covered

the licenses upon business, etc., because i believe that they are reasonably covered by our laws.

OYSTERS AND FISHERIES.

The question of the taxation of oysters and kindred industries on the seaboard has been a fruitful source of discussion. It is believed by those who have looked into the question that without imposing unreasonable or excessive burdens, that a large increase could be made to the revenues of the State. It has proved impossible to acquist these questions satisfactorily to the seaboard on the one side and the Pledmont and Mountain people on the other side. A tax commission could, after hearing evidence and investigating the whole question, it is believed, adjust the matter.

In conclusion, I desire to say that I do not champion or advocate any of the methods that I have mentioned. I believe that the adaptibility of these methods of taxation to Virginia must be considered very impartially after a full and just hearing, but I do believe that some remedy must be had. The taxation upon personal property at present is an absurdity; the taxation upon real estate is more than it should bear. The value of land has decreased as the value of its products has decreased as the value of its products has decreased, yet expenses of government have to be kept up, and in a large measure the assessed values have remained the same or innd in a large measure the assessed alues have remained the same or in-

believe that with a scientific adjust-I believe that with a scientific adjust-ment of taxes in Virginia that the bur-dens upon real estate could in whole, or certainly in a large part, be removed without putting unjust burdens upon other interests, certainly not burdens equal in proportion to the burdens borne by the owner of real estate to-day.

ROBBERS IN FULTON.

Home of Mr. Jordan Entered and Rausacked-Other News.

The home of Mr. Ottowa Jordan, at No. 62 Louisiana street, Pulton, was ransacked by thieves on Friday night. They must have been hungry, for they went for the pantry and literally cleaned it out. It is a remarkable fact that though the family were all in the house, and though they were not alarmed, as household articles were scattered about with the greatest

letely.

Everything portable and of any value was taken. From the way in which things were scattered about, the robbers made no effort to prevent their being heard. This is the second or third at heard. This is the second or third ar-tempt made by robbers on this gentle-man's residence. Only a short while ago he was robbed of an excellent lot of poultry. No clue has as yet been ob-tained to the perpetrators of the deed. The people of Fulton sympathize with the family of Mr. Powhatan Parrish, their great distress, caused by his death, it will be remembered that his death was their great distress, caused by his death was caused by injuries received in falling from the trestle of which he was watchman. He was a member of the Denny-Street Methodist church and a gentle-

on of most excellent character. The Rev. Cabell B. Hening will preach his morning at 11 A, M. on the sub-ect. "Enlarged Usefulness." His subject, "Enlarged Useruiness, It's sub-ject at 7:45 P. M. will be "Self-respect."
"What Will You Do About It?" will
be the subject of Rev. J. T. Routten's ser-mon at Denny-Street church this
morning at 11 A. M. At 7:45 P. M. he
worning at 11 A. M. At 7:45 P. M. he will preach on "What Are You Looking Every one is cordially invited to

The Ladies' Auxiliary Society of Denny-Street church will hold its weekly meeting at the home of Mrs. W. J. Mays, on State street, Thursday evening at 3 P. M.

Clarice, the youngest daughter of Rev. Cabell B. Hening, has been quite fill during the past few days. She is now slightly improved. Captain Rogers' little daughter, Jenny,

Is better after her prolonged illness:
The condition of Mrs. L. D. Sanders, sister of Mr. James T. Grubbs, has changed for the better.
Mr. Coghill, No. 4 Nicholson street, who

Mr. Coghill, No. 4 Nicholson street, who is suffering from a severe abscess, has been greatly benefitted by a recent operation, performed by Dr. Barksdale.

Alderman J. H. Lawder, who has been suffering from a slight indisposition during the past few days, is much improved.

Mr. Otto Markham, of Denny street, who has been sick, is better.

Mr. Henry Ball, 707 Graham street, who has been ill, is now convalescent.

Mr. Henry Ball, 707 Graham street, who has been ill, is now convalescent. Mrs. Tom Cumber, 550 Lowis street,



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After having given theatre-goers a week of comedy and drama, Manager Leath turns the tide to big productions and comic opera. "The Runaway Girl" is one of the big New York successes, about which so much has been written, and the Wilber-Kirwin Opera Company is one of the standard opera companies. These two companies will fill out the entire week.

Augustin Daly's famous musical company, presenting the popular melodic success of London and New York last season, entitled "A Runaway Girl," will make its first and only appearances at the Academy of Music on Monday and Tuesday evenings and Tuesday matinee. Like all the attractions presented by Mr. Daly from time to time, this one is of a high order of merit. It is an English production in two acts, by Seymour Hicks and Harry Nichols, the music by Ivan Caryll and Lionel Moneton, and the lyrics by Aubrey Hopwood and Harry Greenbank.

With such an array of talent employed

With such an array of talent employed m its construction, it is small wonder that it is crisp, bright and sparkling in its dialogue, tuneful and catchy in its music and brimful of pretty songs and choruses. The story tells of a young girl, an orphan at school, whose guardians have planned to marry her to their nephew, whom she has never seen. This put being to her liking, she runs away have planned to marry her to their hephew, whom she has never seen. This
not being to her liking, she runs away
and joins a band of strolling singers.
While with them she meets a young man
with whom she falls in love, and who
subsequently proves to be the very man
from whom she is running away to avoid
marrying. After a series of adventures,
her identity is disclosed, she deserts her
whilom companious and all ends happily.
Amone the musical numbers with which whilom companious and all ends happily.

Among the musical numbers with which the comedy abounds, that which proves to be the most popular is a march song, entitled "Soldiers in the Park," sung by Miss May Baker and large chorus of afty. Other songs are solos by Miss Celesie, entitled "The Singling Gir" and "The Boy Guessed Right the Very First Time," as well as "I Love Society," by Miss Lawrence.

Time," as well as "I Love Society," by Miss Lawrence.

Mr. James T. Powers is the chief funmaker in the role of Flipper, an English jockey, whose efforts to palm himself of as a guide to a party of tourists to places of which he knows nothing, gets him into a lot of trouble and amuses his auditors lightly. Incidentally, he and Miss Rachel nignry, incidentally he and Miss Rachel Booth sing and dance gracefully, appear-ing in the second act in a pickaninny highly. Incidentally he and Miss Rache

The compay is an exceedingly strong one, including Mr. James T. Powers, a comedian of rare merit; Mr. Van Rennsacomedian of rare merit; Mr. Van Rennsa-laer Wheeler, a young actor and a sing-er; Marie Celeste, a beautiful young so-prane; Arthur Cunningham, the eminent basso; Mae Baker, a graceful actress and sweet singer; Rachel Booth, a winsome soubrette, and many others, surrounded by one of the largest and best-drilled choruses.

The Wilber-Kirwin Opera Company will begin a four-night and three-matinee engagement on next Wednesday night. "Said Pasha," Richard Stahl's merry ad tuneful cpera, will be the offering Wednesday night. This opera is and will doubtless always be a favorite with Richard Stahl's merry and since its first promond audiences, and since its first pro mond aumences, and since its like po-duction in this city some ten years ago, there has always been a large demand for it again and again. As "Screna" the Pasha's daughter, Miss Kirwin, is at her best in comic opera. This opera, with its Turkish costumes, Oriental, color, pleasing music, absurd

This opera, with its Turkish costumes, Oriental color, pleasing music, absurd fun and the harem scene, in which the girls are bewilderingly gowned in fantastic garb, the stirring marches, interpolated songs and the polite vaudeville, is said to be most pleasing. The whole production sparkles with light and color, the opera will be magnificently staged and costumed, and the clever work of Miss Kirwin and her principals, Clarence Harvey, E. A. Clarke, Harold Gordon, Chas. A. Fuller, Emmet Drew, George Mussy, Fuller, Emmet Drew, George Mussy, and the Misses Baxter and Roberts, as well as the well-trained chorus, will pro-vide an entertainment of a high order. The opera will be changed nightly.

At the Bijou. Since the opening of the Bijou, just a year and a week ago, Manager Wells year and a week ago, Manager Wells has introduced to the threatre-going public of Richmond some of the very best attractions that vaudeville affords, but he has never had the pleasure of presenting a bill that, from a high standard point of view, compares with the offering for this week.

Among the features will be the one-act control, "The Counsel for the Defense."

comedy "The Counsel for the Defense." presented by Mr. and Mrs. William Robyns, vaudeville's favorites, refined sketch

producers.

Tre Three Rosebuds, three very pretty girls, and Phil. A. Ott, will present "The First Lesson," a comedy sketch in which the quartette will be given an opportunity to do a clever lot of specialty work. Mr. Ott was joint star with his brother Joe, and Richmonders know him. He is a clever dancer and a top-notch eccentric comedian. The Rosebuds are sparkling comedianes and will make friends. Al Field, and Fred Ward, original comedians, Field and Fred Ward, original comedians rield and Fred Ward, original comedians, are clever in their work and are in demand at all the vaudeville theatres. The duo do a lot of joking and sing original parodles. Another feature will be the act of the Empire Comedy Four-Messrs, Hanvey, Wilbur, Cooley and Fuller, who do one of the best singing acts in vaudewille. This poyelty number of the prodo one of the best singing acts in vaudeville. The novelty number of the programme has been placed in the hands of
Tom and Sadle McMahon, who will put
on a unique act. The couple do artistle
and refined posing, introducing ancient
and modern statuary. Harry Linton
and Lellia McIntyre will present their
latest comedy creation. "A Doctor's Patience," in which both win introduce new
specialties. Another act that will be a
favorite with the audience will be the eccentric work of that real comedian, Billy Golden, assisted by the clever and

charming little actress. Daisy Golden. charming little actress, Daisy Golden.

The bill is certainly as strong as could be made and that the Bijou will enjoy a big business is almost assured.

Aside from the regular matinees and night performances, there will be a st cial matinee Friday, Gen. Lee's birtrday.

Theatrical Amusements Seabrooke has rejoined "The Round-Lisle Leigh is in the cast of "Mile.

Vokes' plays. Edna May is to star in an opera en

Edma May is to star in an operal entitled "An American Beauty."

Tim Murphy is to show New York "The Carpet Bagger" on March 5th.

Vernena Jarbeau healed Koster & Blal's bill last week.

Edwin Stevens is to appear in "Hearts of the American".

are Trumps."

Legerer's new production is to be called "The Casino Girl."

Sporting

ed "The Casino Girl."

"The Cuckoo" is dead. "The Sporting Duchess" end is also near.

"Darius Green" is the tule of a new melodrame by David Higgons.

Blanch Waish delivers a lecture in the towns in which she is playing.

In Julia Arthur's production of "Romeo and Juliet," Frederick Hartly is the Bannes.

At Washington, Irving drew \$12,000. theatre's capacity for the week was \$24,-

theatre's capacity for the week was \$24,600.
"The Children of the Ghetto" Company,
headed by Wilton Lackaye, began its new
season at Troy last week.
Frank Sheppard, of Wood and Sheppard,
musical comedians, died in London, on
December 21. He leaves a widow,
known on the stage as Sadie Kirby.
"The Greatest Thing in the World," in
which Sarah Cowell Le Moyne and Fredericht de Belleville will appear, will be

which Sarah Cowell Le Moyne and Frederick de Belleville will appear, will be produced on February 9th.

-Fay Templeion, Otis Harlan, Joe Ott, Ida'ene Cotton. Lew Cimmons and Alice Johnson are in the east of "Broadway of Tokio," which will be produced in New York to-morrow night.

York to-morrow night.

—The population of Italy is 8,600,600 less

York to-morrow night.

The population of Italy is \$,000,000 less than the population of France, but Italy has more theatres than France and twice as many as Great Britain, though the population of Great Britain is fully 5,000,000 larger than that of Italy.

Adelina Patti will sing and the Duchess of Mariborough will recite at the Marchinoss of Lansdowne's benefit for British soldlers' widows and orphans to be given at Convent Garden. London, on Feburary 22nd.

For the curious in such matters it may he here pointed out that among London pantomines which will greet the year 1900 are seven on the subject of "Dick Whittington," four on "Ginderella" three on "Sinbad," four on "Babes in the Wood," two on "Puss in Boots" and one each on "The Forty Thieves," "Robinson Cruso," "Goody Two Shots," and "Jack and the Eeanstalk," It is seldom that Defoe's hero is so scantily treated in this connection.—London Letter in Dramatic Mirror.

Panton closed her engagements in

Mirror.

—Papinto closed her engag —Papinto closed her engagements in kansas City and Omaha with great suc-cers, and left Omaha on December 23rd for her ranch in California, where sha arrived December 25th. She is taking a much-needed rest, driving her trotters around the coun ry, visiting many of the noted stock ranches and seeing the break-ter of her regrings, which are entered

around the coun ry, visiting linarly of the noted stock ranches and seeing the breaking of her yearlings, which are entered for all the big stakes in California for 1000 and 1902. She will open at the Orpheum, in San Francisco, for four weeks, commencing January 14th, with Los Angeles to follow, for three weeks.

The power of the press is not easily exaggerated. Paragraphs all over the country, for a solid year, assured feverish attention to Maude Adams' Jul'et. Any item about the intentions of Mr. Frohman is eagerly quoted everywhere. If he produced the worst play ever seen, it would not receive the abuse heaped upon Mr. Zangwill's powerful drama. If he produced Griffith Davenport, the critics would shake themselves into alertness for its good points, whereas for Mr. Herre they express the sufferings critics would shake themselves into alert-ness for its good points, whereas for Mr. Herne they express the sufferings caused by what they deemed its dulness. Now, the New York papers are seen by perhaps 12,000,000 people, including the newspaper men all over the country. A newspaper men all over the control, a syndicate attraction is put into New York just as soon as it has been "tried (a the dog." It then becomes known through the land. A non-syndicate production, like Arizona, may have to wait a year or more before it can get into New York at a land well it does it less the lumense all, and until it does it loses the immen all, and until it does it loses the limitines, help of the New York press. Your man in Troy, with a salary of \$12 a week, is the type of the theatre-goer through the country. If he has three 'shows' to choose from during a certain week, he spends his dollar on the one he has heard of. He would have heard of "The Christian" can had it never been in New of. He would have nearly of the Chile-tian even had it never been in New York, but "Arlzona," "Griffith Daven-port" and "The Royal Box" would be playing a dangerous game to go to such towns before a New York run had made the idea of them familiar. They would deserted for the familiar names.-

-Pariel Sully seems to have score the greatest success of his career in hi new play, "The Parith Priest" by Dan-iel L. Hart. It is a decided novelty, ac cording to the newspaper reports from the various cities where it has been prothe various cities where it has been produced. Old methods are thrown aside in the play's construction, and, lespito the title, the religious element does not creep in. There is comedy in abundance, and Father Whalen is a character in which humor and pathos are delightfully interminified, and give; Mr. Sully opportunities for display of his versatility. It

IN THE DAYS OF DUELLING

When an Affair d'Honneur Was An Every Day Occurrence.

RELICS OF THE AGE OF CHIVALRY

The Story of a Duel Which Was Never Fought Owing to the Conversion of One of the Principals to His Opponents View.

good was not in flower, duelling, that relic of the age of chivalry, was in full bloom and an affaire d'honneur was an occasion which created no excitement out side of the immediate circle of those concerned and was forgotten as soon as an other occurred, which was never a long time. Harry MacDonald, about twenty-five years of age, handsome, of fine phy-sique, debonaire and a great favorite with the girls, strolled into the oall room, and

the girls, strong from the bar toon, and after glancing around, made his way to the far corner, waste there was a girly of his own coterie, the center of which was a beautiful girl with large dark-brown eyes and for whom he was suspected to have a lasting affection of the pected to have a lasting affection of the kind that brooks no opposition. No one but the beautiful girl herself knew whether this were true at not, for Hector MacDonald had reached, sooner than most men, the knowledge that cne's secrets are best kept to one's self and that fire is the best depository of all letters except receipted bills.

WARMLY WELCOMED.

Elizabeth, that was her name, gave him her pretty hand to shake while the rest of the party greeted him warmly and made a place for him in the circle.

"What made you so late?" a half dozen voices asked at once, "and when did you

voices asked at once, "and when did you

voices asked at once, "and waen did you get back?"

He had been to what now-a-days we call a house-party, and, as there was a fox-chase arranged for the day before, he had decided to stay over for it.

"Tell us all about it," "Who got the brush?" "Who rode Kitty?" and a dozen nore questions were fired at him simul-

He was a good talker and the chase had been an exciting one. The musicians were out for a drink and the crowd of listenout for a drink and the crowd of isten-ers increased until there were twenty-five or thirty as MacDonald finished his story. Watkins, a large, powerfully-built fellow from Boston, who was also enamored of Miss Elizabeth and who was out of hu-mor at the evident interest she displayed in MacDonald's story, broke the silvent mor at the evident interest such asplaying in MacDonald's story, broke the slience by remarking loud enough to be heard by everyone present: "You don't expect me to believe that do you?" *

A QUICK REPLY.

The reply came quick, but in a cool tone, which boded no good. "Until you reach a large not even aware of your

tone, which boded no good. "Until you spoke, I was not even aware of your existence, so can not be expected to have made any calculations as to what you would or would not believe. It is a matter of utter indifference to me whether you believe my story or not so long as you keep your opinion to yourself, but gentlemen don't quarrel before ladies. I can be found at the club or this adcan be found at the club or this addees at any time you may wish to ques-tion the truth of my statements. Miss Elizabeth may I have this dance?" and he whirled off apparently in the best of

Those who know him, though, saw that Harry MacDonald went home with his sweetheart that night and she tried to exact a promise that he would not light. But he would only say that he would have to fight unless Watkins showed the white feather, and he didn't think he

would.

The next evening he strolled into the club and found Watkins there. Going up to him he said: "I would like to know if you believe my story now." Watkins. you believe my story now." Watkins, who had been told he was about to enwho had been told ne was as game as could counter a man who was as game as could be found, answered; "As well as if I had seen it with my own eyes."

NEWS OF THE RAILROADS.

Fitting Up Offices of the C. & O. Being

The Chesapeake and Ohio offices are rapidly being put in most comfortable condition, and the work of fitting them

up is going steadily on.

For some time a force of workmen has For some time a tore of workmen has been kept busy wiring the Mayo building for electric lights, and the building of partitions, seperating the various offices. Most of the partitions have been constructed, and are now being treated to a coat of stain and varnish. The offices account of the coat of stain and varnish. ecunied by Car Service Agent. George S. Sipp and General Superintendent Doyle eave been thoroughly renovated and extensive improvements are being made in Mr. Sipp's quarters.

The work of renovating the Pace Block

The work of renovating the Pace Block is going rapidly on, and when the proposed improvements have been completed the old building will be thoroughly modern in every respect. An elevator will be put in and fire-proof vaults built, beside the rearrangement of the offices.

The work is being carried on under the supervision of Contactor Chesterman.

A meeting was held Friday to consider the proposals that have been offered supervision of Contactor Chesterman.

sider the proposals that have been offere to the pesapeake and Ohio Railway Con

pany to occupy other quarters.
No definite action was taken, as another conference will be held to-morrow.

PASSED EXAMINATION

Lieutenant Charles B. Taylor, of This

City, Merts With Success.

Some time ago Mr. Charles B. Taylor, son of Captain Charles F. Taylor, of this city, was designated by the President as second-lieutenant in the United States marine corps. There were only forty such officers, and Mr. Taylor's selection was a great honor to Virginia—a Demo-cratic State.

Captain Taylor yesterday afternoon re-ceived the following telegram from Wash-

ington: Charles F. Taylor, Richmond:

Charles F. Taylor, Richmona:
Passed successfully the examination.
Will order uniform at once.
CHARLES B. TATLOR.
Lieutenant Taylor will soon be in Richmond, and will be heartly congratulated,
for the manination is a very severe exc.

WALK-OVER

SIXTY STYLES.

ALL WIDTHS.

From A to EE.

No. 4

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Mancinelli's opera, "Ero e Leandro, is to be sung this season at the San Carlo in Naples. Other operas in the repertury are "La Boheme" and "La Gloconda."